detailed account and statement, subscribed and sworn to by him before an officer authorized to administer oaths, in the office of the clerk of the circuit court of the county in which such treasurer or political agent resides, or in the office of the clerk of the circuit court of Baltimorecity, if such treasurer or political agent resides in said city, which statement shall include the amount of money or property in each case received or promised, the name of the person from whom it was received. or by whom it was promised, the amount of every expenditure made or promised, or valuable thing given or promised, or liability of any sort incurred, the name of the person to whom such expenditure, gift or promise thereof was made, or to whom such liability was incurred, and shall clearly state the purpose for which such money or property was so expended, given or promised, or for which such liability was incurred, separating expenditures, gifts and liabilities for elections and primary elections. Such statement shall also set forth in detail all' unpaid debts and obligations, if any, of such treasurer or political agent, with the nature and amount of each, for what purpose incurred and to whom owing, and if there are no unpaid debts or obligations of such treasurer or political agent, such statement shall state such fact. Every treasurer and every political agent and every person who shall at any time act as treasurer or political agent, shall keep detailed, full and accurate accounts in a proper book or books, to be called "account books," to be provided and reserved by him, of all money or valuable things received by or promised to, and of all expenditures, disbursements and promises of payment or disbursements of money or valuable things made by any political committee, or any of its officers or members, or by any person acting under its authority, or on its behalf, or by such treasurer or political agent, and setting forth in such statement and accounts the sum or valuable things so received, or disbursed, or promised, as the case may be, and the date when, the person from whom received or promised, or to whom paid or promised, as the case may be, and the object and purposes for which such sum, or other valuable thing, was received, or disbursed, or promised, as the case may be. Every treasurer and every political agent, as defined by this sub-title, who shall fail or refuse to make out, verify and file with the clerk of the circuit court the statement required by this section of this article, or who shall fail to provide, keep and preserve the book or books of account and the entries and statements therein as aforesaid, or any of them, shall be guilty of a misdemeanor, and upon conviction thereof, shall be fined not less than three hundred dollars nor more than one thousand dollars.

1908, ch. 122. 1910, ch. 427 (p. 132).

170. Every candidate for public office, including candidates for the office of senator of the United States, shall within thirty days after the holding of the primary election held to nominate for such office, make out and file in the office of the secretary of state, and a duplicate thereof with the clerk of the circuit court of the county in which such